



Office of Small Business and Entrepreneurship  
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June 15, 2015

David Marusarz  
Staff Attorney  
Indiana Department of Local Government Finance  
100 North Senate Ave N1058  
Indianapolis, IN 46204

Dear Mr. Marusarz,

Pursuant to IC 4-22-2-28, the Indiana Office of Small Business and Entrepreneurship ("OSBE") has reviewed the economic impact analysis for small business associated with rule changes contained in LSA Document 15-165 proposed by the Indiana Department of Local Government Finance (INDLGF). The proposed rule adds 50 IAC 15-1-3.5 defining gross incompetence. It adds 50 IAC 15-4-2 establishing procedures for revocation of professional appraiser certifications. It removes obsolete provisions in 50 IAC 15-3-2 and 50 IAC 15-3-4 concerning assessor-appraiser continuing education requirements. It amends 50 IAC 15-3-6 concerning revocation of assessor-appraiser certifications. It amends 50 IAC 15-3-7 respecting courses offered for Level Three assessor-appraiser certification. It amends 50 IAC 15-5-1 concerning the definition of tax representative. It amends 50 IAC 15-5-6 concerning obligations of a tax representative. It amends 50 IAC 15-5-8 concerning procedures for certifying and revoking tax representative status. Effective 30 days after filing with the Publisher.

The economic impact statement prepared by the INDLGF estimates that there will be no financial impact on small businesses as a result of this rule. Small businesses will have no additional responsibilities associated with this rule. OSBE does not object to the economic impact to small business associated with the proposed rule. If you have any questions about the comments contained herein please contact me at 232.5679 or [ombudsman@osbe.in.gov](mailto:ombudsman@osbe.in.gov).

Regards,

A handwritten signature in black ink that reads "Erik Scheub".

Erik Scheub